



Section 218 Agreements – Election Worker FICA Coverage
Last Updated: November 2003

State	Statewide Exclusion ¹	Limited Exclusion ²	See footnote ³
Alabama	Mod 712		
Alaska		Entity-by-entity	
Arizona	Mod 362		
Arkansas	Mod 748		
California	Mod 1450		
Colorado	Mod 390		
Connecticut	Mod 441		
Delaware		Entity-by-entity	
Florida	Mod 439		
Georgia		Entity-by-entity	
Hawaii	Mod 12		
Idaho	Mod 236		
Illinois	Mod 706		
Indiana		\$100 per cal. yr. Mod 407 Statewide	
Iowa	Mod 397		
Kansas		Entity-by-entity	
Kentucky	Mod 738		
Louisiana	Mod 661		
Maine	Mod 311		
Maryland	Mod 255		
Massachusetts			X
Michigan		Entity-by-entity	
Minnesota	Mod 385		
Mississippi	Mod 720		
Missouri	Mod 443		
Montana	Mod 356		
Nebraska	Mod 408		
Nevada			X
New Hampshire		Entity-by-entity	
New Jersey	Mod 130		
New Mexico	Mod 261		
New York	Mod 362		
North Carolina	Mod 1127		

North Dakota	Mod 677		
Ohio			X
Oklahoma	Mod 1132		
Oregon	Mod 596		
Pennsylvania	Mod 1744		
Puerto Rico		\$100 per cal. yr. Mod 56 Statewide	
Rhode Island	Mod 100		
South Carolina			X
South Dakota	Mod 373		
Tennessee		Entity-by-entity	
Texas	Mod 1480		
Utah	Mod 129		
Vermont			X
Virgin Islands			X
Virginia			X
Washington	Mod 807		
West Virginia	Mod 417		
Wisconsin	Mod 734		
Wyoming	Mod 273		

¹ Election workers paid less than \$1,200 in a calendar year are excluded from FICA taxes. If an election worker is paid \$1,200 or more, FICA taxes apply from the first dollar paid. See **note** below.

² The "entity-by-entity" States permit each entity to decide whether to cover election workers for Social Security under a Section 218 Agreement. Contact the State Social Security Administrator concerning whether the entity has a Section 218 Agreement. If the entity has an agreement, find out if it excludes election worker services and the amount specified in the agreement. If the entity's agreement does not exclude election workers, FICA taxes apply from the first dollar paid. If the entity does not have a Section 218 Agreement, the mandatory FICA rules apply.

³ In Massachusetts, Nevada and Ohio, election workers paid less than \$1,200 are excluded from FICA taxes. In South Carolina, Vermont, the Virgin Islands and Virginia, election worker services are covered under the State's Section 218 Agreement. Therefore, in these States, if the entity has a Section 218 Agreement, FICA taxes apply from the first dollar paid. If the entity does not have an agreement, the mandatory FICA rules apply.

Note: FICA tax exclusion for election workers is \$1,200 for calendar years 2004, 2003 and 2002. The FICA tax exclusion for calendar years 2000 and 2001 was \$1,100. FICA tax exclusion for years 1995-1999 was \$1,000. For years 1978 through 1994, the threshold amount was \$100 a calendar year. For years 1968 through 1977, the threshold was \$50 a calendar quarter.

**Social Security Administration
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